

# The Gazette of India

EXTRAORDINARY

PART II—Section 2

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No. 46] NEW DELHI, WEDNESDAY, SEPTEMBER 2, 1959/BHADRA 11, 1881

**LOK SABHA**

The following Bills were introduced in Lok Sabha on the 2nd September, 1959:—

\*BILL NO. 68 OF 1959

*A Bill further to amend the Travancore-Cochin Vehicles Taxation Act, 1950, and to provide for certain other connected matters.*

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

1. This Act may be called the Travancore-Cochin Vehicles Taxa- Short title.  
tion (Amendment and Validation) Act, 1959.

Travancore  
Cochin Act  
XIV of  
1950.

5 2. (1) In Schedule I to the Travancore-Cochin Vehicles Taxation Act, 1950 (hereinafter referred to as the principal Act),— Amendment  
of Schedule  
I.

(i) in the headings to the second and third columns, for the abbreviations "Rs. As. Ps.", the abbreviations "Rs. np." shall be substituted;

10 (ii) in Item No. 2, for the entry in the second column under the heading "For vehicles fitted with pneumatic tyres", the entry "7 50" shall be substituted;

15 (iii) in Item No. 3, in sub-items (b), (c), (d), (e), (f), (g), (h), (i) and (j), for the entries in the second column under the heading "For vehicles fitted with pneumatic tyres", the following entries shall respectively be substituted, namely:—

"134	50
200	50

\*The President has, in pursuance of clause (i) of article 117 of the Constitution of India, recommended to Lok Sabha, the introduction of the Bill.

( 1103 )

227	50
267	50
307	50
360	50
427	50
504	50
544	50";

5

(iv) in Item No. 4, in sub-item (ii) (a), for the entry in the second column under the heading "For vehicles fitted with pneumatic tyres", the entry "40 0" shall be substituted. 10

(2) The amendments made by sub-section (1) shall be deemed to have come into force on the 24th day of September, 1957.

Validation  
of levy,  
collection,  
etc., of taxes  
on certain  
types of  
vehicles.

3. (1) Notification II, No. TB2-14667/57/P.W., dated the 24th September, 1957, issued under sub-section (1) of section 3 of the principal Act, enhancing the rates of tax on certain vehicles, shall 15 be deemed to have been issued under the principal Act, as amended by this Act, and to have come into force on the 1st day of October, 1957.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, all taxes levied or collected or pur- 20 porting to have been levied or collected in pursuance of the notification referred to in sub-section (1) shall for all purposes be deemed to be, and to have always been, validly levied or collected, and accordingly—

(a) all acts, proceedings or things done or taken by the 25 Government or by any officer of Government or by any other authority in connection with the levy or collection of such taxes shall for all purposes be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or 30 continued in any court against the Government or any person or authority whatsoever for the refund of any taxes so paid; and

(c) no court shall enforce any decree or order directing the refund of any taxes so paid. 35

Repeal.

4. The Travancore-Cochin Vehicles Taxation (Amendment and Validation) Ordinance, 1959, is hereby repealed.

Kerala  
Ordinance  
of 1959.

## STATEMENT OF OBJECTS AND REASONS

Section 3 of the Travancore-Cochin Vehicles Taxation Act, 1950, empowers the State Government to levy a tax on every vehicle using any public road in the State, and further provides that the tax so levied shall not exceed the *maxima* specified in the Schedules appended to the Act. Under section 18 of the Act, the State Government were further given the power to amend the Schedules by notification in the Gazette.

2. In the exercise of the latter power, the State Government issued a notification on 24th September, 1957, amending Schedule I of the Act, enhancing the maximum rates of tax in respect of certain types of motor vehicles. Simultaneously, a second notification was issued on the same date, fixing enhanced rates of tax on certain types of motor vehicles, to take effect from 1st October, 1957.

3. Under a judgment given by the State High Court in June, 1959, it has been held that section 18(1) of the Travancore-Cochin Vehicles Taxation Act, 1950, in so far as it allowed the State Government to enhance the maximum rates of tax prescribed by the Legislature, as specified in the Schedules appended thereto, was unconstitutional, on the ground that it exceeded the permissible limit of delegation of legislative authority. In consequence of this decision of the High Court, the levy of tax at the enhanced rates as introduced with effect from 1st October, 1957, ceased to have the authority of law.

4. In the interests of the revenues of the State, it was considered necessary by the State Government to validate the levy and collection of tax in accordance with the rates notified on September 24, 1957, and so, an Ordinance, No. 4 of 1959, was promulgated by the Governor of Kerala on 9th July, 1959. The present Bill is intended to replace the Ordinance by an Act of Parliament.

G. B. PANT.

NEW DELHI ;

The 31st August, 1959.

## \*BILL No. 70 OF 1959

*A Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent in respect of the former Part C States of Delhi and Himachal Pradesh on certain services during the financial year ended on the 31st day of March, 1957, in excess of the amounts granted for those services and for that year by the Legislature of each of those States.*

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 7) Act, 1959.

Issue of Rs.  
3,63,077 out  
of the Con-  
solidated  
Fund of  
India to  
meet certain  
excess ex-  
penditure  
for the year  
ended on the  
31st March,  
1957, in  
respect of  
the former  
Part C States  
of Delhi and  
Himachal  
Pradesh.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to 5 the sum of three lakhs, sixty-three thousand and seventy-seven rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent in respect of the former Part C States of Delhi and Himachal Pradesh for defraying the charges in respect of the services specified in column 2 of the Schedule during 10 the financial year ended on the 31st day of March, 1957, in excess of the amounts granted for those services and for that year by the Legislature of each of those States.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this 15 Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1957.

\*The President has, in pursuance of clauses (1) and (3) of article 117 of the Constitution of India, recommended to Lok Sabha the introduction and consideration of the Bill.

**THE SCHEDULE**  
(See sections 2 and 3)

I	2	3		
		Excess		
		Voted	Charged	Total
No. of Vote	Services and purposes			
5				
		Rs.	Rs.	Rs.
	EXCESS RELATING TO DELHI			
10	Administration of Justice . . . .	1,21,921	..	1,21,921
	TOTAL . . . .	1,21,921	..	1,21,921
	EXCESS RELATING TO HIMACHAL PRADESH			
10	Capital Outlay on Improvement of Public Health . . . . .	50,148	..	50,148
36	Capital Outlay on Electricity Schemes	1,85,018	..	1,85,018
15	38 Payment of Commuted Value of Pen- sions . . . . .	5,990	..	5,990
	TOTAL . . . .	2,41,156	..	2,41,156
	GRAND TOTAL . . . .	3,63,077	..	3,63,077

### STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure incurred in excess of the Grants made by the former Part C States Legislatures of Delhi and Himachal Pradesh for the financial year ended, on the 31st day of March, 1957.

MORARJI DESAI.

NEW DELHI;  
*The 1st September, 1959.*

M. N. KAUL,  
*Secretary.*